

UNITED STATES DISTRICT COURT  
THE MIDDLE DISTRICT OF TENNESSEE  
NORTHEASTERN DIVISION

UNITED STATES OF AMERICA AND LAUREN )  
THOMPSON, REVENUE OFFICER OF THE )  
INTERNAL REVENUE SERVICE, )  
Petitioners, )  
v. ) Civil No. \_\_\_\_\_  
BRYCE DALLAS, )  
Respondent. )

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America and Lauren Thompson, Revenue Officer of the Internal Revenue Service, by their attorney, Jerry Martin, United States Attorney for the Middle District of Tennessee, show unto the Court as follows:

I

This is a proceeding brought pursuant to the provisions of I.R.C. Sections 7402(b) and 7604(a) of Title 26, United States Code, to judicially enforce an Internal Revenue Service summons.

II

Petitioner, Lauren Thompson, is a Revenue Officer of the Internal Revenue Service employed in the SB/SE Division of the Internal Revenue Service at Nashville, Tennessee, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in I.R.C. Section 7602 of Title 26, U.S.C., and Treas. Reg. Section 301.7602-1, 26 C.F.R. Section

301.7602-1, as set forth in the declaration of Revenue Officer Lauren Thompson, attached hereto as Exhibit B and incorporated herein as part of this petition.

III

The respondent, Bryce Dallas, (hereinafter respondent) resides or is found at 1361 Riley Creek Road, Whitleyville, TN 38588, within the jurisdiction of this Court.

IV

Revenue Officer Lauren Thompson is conducting an investigation into the collection of the Federal income tax liability of Bryce Dallas, for the quarterly taxable periods ended December 31, 2000 and March 31, 2002, as set forth in the declaration of Revenue Officer Lauren Thompson (Exhibit B).

V

The respondent, Bryce Dallas, is in possession and control of the testimony, books, papers, and other data which are relevant to the above-described investigation.

VI

On July 6, 2010, an Internal Revenue Service summons was issued by Revenue Officer Lauren Thompson, directing the respondent to appear before Revenue Officer Lauren Thompson on July 26, 2010, at the Internal Revenue Service office, 801 Broadway, Room 149, Nashville, Tennessee, 37203 to testify and produce for examination, books, papers, records, and other data

described in the summons. An attested copy of the summons was served on the respondent by Revenue Officer Lauren Thompson by leaving the summons at the respondent's last and usual place of abode on July 8, 2010, as set forth in the declaration of Revenue Officer Lauren Thompson. The original of the summons is attached hereto as Exhibit A and incorporated herein as a part of this petition.

VII

On July 26, 2010, the respondent, Bryce Dallas, did not appear for the scheduled meeting. The respondent's refusal to comply with the summons continues to date, as set forth in the declaration of Revenue Officer Lauren Thompson.

VIII

The books, papers, records, and other data sought by the summons are not already in the possession of the Internal Revenue Service.

IX

All administrative actions required by the Internal Revenue Code for the issuance of a summons have been taken.

X

There is no Justice Department referral in effect within the meaning of 26 U.S.C. Section 7602(d) with respect to the respondent.

XI

It is necessary for the government to obtain the testimony and to examine the books, papers, records, and other data sought by the summons in order to properly investigate the collection of the Federal income tax liability of Bryce Dallas, for the quarterly taxable periods ended December 31, 2000 and March 31, 2002, as evidenced by the declaration of Revenue Officer Lauren Thompson, attached hereto and incorporated herein as part of this petition.

WHEREFORE, the petitioners respectfully request:

1. That this Court enter an order directing the respondent to show cause, if any, why he should not comply with and obey the summons issued to him, and each and every requirement of that summons. Because of the necessity of personal service, it is requested that the show cause hearing requested herein be scheduled no sooner than 45 days from the date of the order setting the hearing.

2. That this Court enter an order directing the respondent to obey the summons issued to him, and each and every requirement of that summons, by ordering the attendance, testimony and production of the books, papers, records and other data as is required and called for by the terms of the summons before Revenue Officer Lauren Thompson or any other proper

officer or employee of the Internal Revenue Service, at such time and place as may be fixed by the Revenue Officer, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

JERRY E. MARTIN  
United States Attorney  
Middle District of Tennessee

By:   
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Dated: October 1, 2010